

Proposed regulation(s)	Subject Matter	Source (<u>Authority</u> is underlined)	Notes
Part 5. Article 1.	Application and Definitions		
Section 5001	General Application	<u>Art. XIII, § 11 of the California Constitution; Government Code (Gov. Code) § 15606 (General Authority); Revenue and Taxation Code (Rev. & Tax. Code) §§ 251 (Property Tax Welfare exemption), 1840 (Publicly Owned Property), 7051 (Sales and Use Tax Law), 8251 (Motor Vehicle Fuel Tax Law), 9251 (Use Fuel Tax Law), 11651 (Private Railroad Cars), 13170 (Tax on Insurers Law), 30451 (Cigarette and Tobacco Products Tax Law), 32451 (Alcoholic Beverage Tax Law), 38701 (Timber Yield Tax Law), 40171 (Energy Resources Surcharge Law), 41128 (Emergency Telephone Users Surcharge Law), 43501 (Hazardous Substances Tax Law), 45851 (Integrated Waste Management Fee Law), 46601 (Oil Spill Response, Prevention, and Administration Fees Law), 50152 (Underground Storage Tank Maintenance Fee Law), 55301 (Fee Collection Procedures Law), and 60601</u>	<p>Derived from California Code of Regulations, title 18, (Regulation) § 5071.</p> <p>Clarifies that part 5 applies to all hearings, except that the more specific procedures set forth in part 4 shall apply to appeals from actions of the Franchise Tax Board.</p>

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		<u>(Diesel Fuel Tax Law); and Public Resources Code (Pub. Resources Code) §§ 42475 (Covered Electronic Waste Recycling Fee), and 42881 (Tire Recycling).</u>	
Section 5002	Definitions	Art. XIII, § 17 of the California Constitution (Board); Rev. & Tax. Code §§ 20 (Board), 254.5 and 254.6 (review of property tax exemptions), 742 and 748 (hearing on state-Assessed property petition), 1840 (review of assessments on publicly owned property), 5107 (taxes), 5148 (claim for refund state-assessed property), 6074, 6456, 6532, 6538.5, 6562, 6592, 6593, 6593.5, 6596, 6981, 6901, 6902, 6906, 7209, and 7223 (Sales and Use Tax Law), 7657, 7657.1, 7658, 7658.1, 7700, 7700.5, 7711, 8126, 8128, 8191 (Motor Vehicle Fuel Tax Law), 8828, 8828.5, 8852, 8877, 8878, 8878.1, 8879, 9151, 9152, 9196 (Use Fuel Tax Law), 12429, 12636, 12637, 12951, 12977, 12978, 12981 (Tax on Insurers Law), 15640 (petition under property tax sampling program), 18533 (appeal from FTB denial	Derived from existing Regulation § 5070. Adds additional definitions, such as for “reasonable cause” and “extreme hardship.”

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		of innocent spouse relief), 19047 (appeal from FTB action on a protest), 19104 (appeal from FTB denial of interest abatement), 19333 (appeal from FTB denial of claim for refund), 20645 (appeal from FTB denial of property tax assistance), 30175, 30176, 30176.1, 30176.2, 30177, 30178, 30178.1, 30243, 30243.5, 30262, 30282, 30283, 30283.5, 30284, 30361, 30362, 30365, 30421 (Cigarette and Tobacco Products Tax Law), 32255, 32256, 32256.5, 32257, 32302, 32312, 32313, 32401, 32402, 32402.1, 32404, 32407, 32440 (Alcoholic Beverage Tax Law), 38433, 38435, 38443, 38452, 38453, 38454, 38455, 38601, 38602, 38605, 38631 (Timber Yield Tax Law), 40093, 40102, 40103, 40103.5, 40104, 40111, 40112, 40115, 40121 (Energy Resources Surcharge Law), 41087, 41096, 41097, 41097.5, 41098, 41100, 41101, 41104, 41107 (Emergency Telephone Users Surcharge Law), 43157, 43158, 43158.5, 43159, 43303, 43351, 43352, 43451, 43452, 43454, 43491 (Hazardous	

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		Substances Tax Law), 45155, 45156, 45156.5, 45157, 45303, 45352, 45353, 45651, 45652, 45654, 45801 (Integrated Waste Management Fee Law), 46156, 46157, 46157.5, 46158, 46302, 46303, 46353, 46501, 46502, 46505, 46551 (Oil Spill Response, Prevention, and Administration Fees Law), 50112.2, 50112.3, 50112.4, 50112.5, 50116, 50120.2, 50120.3, 50139, 50140, 50142, 50151 (Underground Storage Tank Maintenance Fee Law), 55044, 55045, 55046, 55046.555083, 55102, 55103, 55221, 55222, 55224, 55281 (Fee Collection Procedures Law), 60209, 60210, 60211, 60212, 60332, 60333, 60352, 60501, 60502, 60506, 60507, 60521, 60522, 60581 (Diesel Fuel Tax Law). Regulation §§ 1702, 1705.1.	
Article 2. Chapter 1.	Meeting Calendars		
Section 5003	Required Board Meetings	Gov. Code § 15609	New regulatory language derived from Gov. Code § 15609. Also incorporates existing internal procedures.

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Section 5004	Annual Adoption of Board Meeting Calendar	Gov. Code § 15609	New regulatory language that incorporates existing internal procedures.
Article 2. Chapter 2.	Requesting and Scheduling an Oral Hearing		
Section 5005	Right to Oral Hearing	Rev. & Tax. Code §§ 254.5 and 254.6 (review of property tax exemptions), 742 and 748 (hearing on state-Assessed property petition), 1840 (review of assessments on publicly owned property), 5148 (claim for refund state-assessed property, 6074, 6456, 6532, 6538.5, 6562, 6592, 6593, 6593.5, 6596, 6981, 6901, 6902, 6906, 7209, and 7223 (Sales and Use Tax Law), 7657, 7657.1, 7658, 7658.1, 7700, 7700.5, 7711, 8126, 8128, 8191 (Motor Vehicle Fuel Tax Law), 8828, 8828.5, 8852, 8877, 8878, 8878.1, 8879, 9151, 9152, 9196 (Use Fuel Tax Law), 12429, 12636, 12637, 12951, 12977, 12978, 12981 (Tax on Insurers Law), 15640 (petition under property tax sampling program), 18533 (appeal from FTB denial of innocent spouse relief), 19047 (appeal from FTB action on a	New regulatory language that reflects existing practice.

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		protest), 19104 (appeal from FTB denial of interest abatement), 19333 (appeal from FTB denial of claim for refund), 20645 (appeal from FTB denial of property tax assistance), 30175, 30176, 30176.1, 30176.2, 30177, 30178, 30178.1, 30243, 30243.5, 30262, 30282, 30283, 30283.5, 30284, 30361, 30362, 30365, 30421 (Cigarette and Tobacco Products Tax Law), 32255, 32256, 32256.5, 32257, 32302, 32312, 32313, 32401, 32402, 32402.1, 32404, 32407, 32440 (Alcoholic Beverage Tax Law), 38433, 38435, 38443, 38452, 38453, 38454, 38455, 38601, 38602, 38605, 38631 (Timber Yield Tax Law), 40093, 40102, 40103, 40103.5, 40104, 40111, 40112, 40115, 40121 (Energy Resources Surcharge Law), 41087, 41096, 41097, 41097.5, 41098, 41100, 41101, 41104, 41107 (Emergency Telephone Users Surcharge Law), 43157, 43158, 43158.5, 43159, 43303, 43351, 43352, 43451, 43452, 43454, 43491 (Hazardous Substances Tax Law), 45155, 45156, 45156.5, 45157, 45303,	

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		45352, 45353, 45651, 45652, 45654, 45801 (Integrated Waste Management Fee Law), 46156, 46157, 46157.5, 46158, 46302, 46303, 46353, 46501, 46502, 46505, 46551 (Oil Spill Response, Prevention, and Administration Fees Law), 50112.2, 50112.3, 50112.4, 50112.5, 50116, 50120.2, 50120.3, 50139, 50140, 50142, 50151 (Underground Storage Tank Maintenance Fee Law), 55044, 55045, 55046, 55046.555083, 55102, 55103, 55221, 55222, 55224, 55281 (Fee Collection Procedures Law), 60209, 60210, 60211, 60212, 60332, 60333, 60352, 60501, 60502, 60506, 60507, 60521, 60522, 60581 (Diesel Fuel Tax Law). Regulation §§ 1702, 1705.1.	
Section 5005.1	Acknowledgement of Request for Oral Hearing	See Section 5005.	New regulatory language that incorporates existing internal procedures.
Section 5005.2	Consolidation for Hearing or Decision	See Section 5005.	Derived from existing Regulation § 5074. Clarifies who may request, and how to request, a consolidation.
Section 5006	Notice of Hearing and Response	See Section 5005.	Derived from existing Regulation § 5076. Also

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			incorporates existing internal procedures.
Section 5007	Dismissal, Deferral, and Postponement of Hearing	See Section 5005.	Derived from existing Regulation § 5076. Clarifies the circumstances in which deferral or postponement may be granted. Clarifies when the Chief of Board Proceedings may grant a deferral or postponement without consulting the Chair.
Section 5008	Representation at Hearings	See Section 5005.	Derived from existing Regulation § 5073.
Article 2. Chapter 3.	Prehearing Documents and Preparation		
Section 5009	Power of Attorney	See Section 5005.	Derived from existing Regulation § 5073.
Section 5010	Contribution Disclosure Forms	Gov. Code §§ <u>15606</u> , and 15626.	New regulatory language that incorporates existing internal procedures. Continuation from Regulation § 7011.
Section 5011	Hearing Summary	See Section 5005.	New regulatory language that incorporates existing internal procedures.
Section 5012	Additional Briefing	See Section 5005.	Derived from existing Regulation § 5075.
Section 5013	Preparation for Presentation of Hearing	Rev. & Tax. Code § 7081; and references contained in Section 5005.	Derived from existing Regulation §§ 5077 & 5078.
Section 5014	Presentation of Evidence or	Rev. & Tax. Code § 7081; and	Derived from existing

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	Exhibits	references contained in Section 5005.	Regulation § 5079.
Section 5015	Witnesses	Rev. & Tax. Code § 7081; and references contained in Section 5005.	Derived from existing Regulation § 5079.
Section 5015.1	Communication with Board Members	Gov. Code §§ 15609.5 (makes Gov. Code § 11430.10-11430.80 inapplicable to the Board), 15610 (Board's authority to confer with any person), and 15623 (Board Members' personal duty to investigate the administration of all the tax laws). Rev. & Tax. Code § 7081 (Board's duty to inquire into, and taxpayers' right to submit, relevant information).	New regulatory language that reflects existing practice.
Article 3.	Public Notification of Board Meeting		
Section 5016	Hearing Agendas	Gov. Code § 15609	New regulatory language that incorporates existing internal procedures.
Section 5017	Public Agenda Notice	Gov. Code § 11125	New regulatory language that incorporates existing internal procedures.
Article 4.	Day of the Oral Hearing		
Section 5018	Arrival Time	Gov. Code §§ <u>15606</u> and 15609	New regulatory language that incorporates existing internal procedures.

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Section 5019	Sign-In	Gov. Code §§ 11124, <u>15606</u> , and 15626. Rev. & Tax Code § 5904 and 7083.	New regulatory language that incorporates existing internal procedures.
Article 5.	Board Meeting		
Section 5020	Conduct of the Board Meeting	Gov. Code §§11120-11132, <u>15606</u> , 15609, 15626, 81000-91014.	New regulatory language that incorporates existing internal procedures.
Section 5021	Call to Order	Gov. Code § <u>15606</u> and 15609.	New regulatory language that incorporates existing internal procedures.
Section 5022	Order of Business and Time Allocation for Oral Hearings	Gov. Code § <u>15606</u> , 15609, and 15626.	Derived from existing Regulations §§ 5077 & 5079
Section 5022.1	Public Comment	Gov. Code §§ 11125.7 and <u>15606</u> .	New regulatory language that incorporates existing internal procedures.
Article 6.	Voting		
Section 5023	Quorum	Art. XIII, § 17 of the Cal. Constitution. Gov. Code §§ 7.9, 11122.5, 15626, and 81000 - 91014.	Derived from existing Regulation § 5072.
Section 5024	Voting and Decisions	Art. XIII, § 17 of the Cal. Constitution. Gov. Code §§ 7.9, 11122.5, 11125, and 15606.	Derived from existing Regulation § 5081. Adds suggested forms of motion by Board Member and incorporates existing internal procedures.
Article 7.	Post Hearing		

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Section 5026	Notice of Board Decision	Rev. & Tax. Code §§ 254.5, 254.6, 744 , 749, 1842, 5148 (property tax programs), 6074, 6456, 6538, 6562, 6592, 6593, 6593.5, 6596, 6814, 6906, 6981 (Sales and Use Tax Law), 7657, 7657.1, 7658, 7658.1, 7700, 7700.5, 7711, 8126, 8191 (Motor Vehicle Fuel Tax Law), 8828, 8828.5, 8852, 8877, 8878, 8878.1, 8879, 9151, 9196 (Use Fuel Tax Law), 12429, 12431, 12636, 12637, 12951, 12981 (Tax on Insurers Law), 18533, 19047, 19104, 19333, 19345, 20645 (Franchise and Income Tax), 30175, 30176, 30176.1, 30176.2, 30177, 30243, 30243.5, 30262, 30263, 30282, 30283, 30283.5, 30284, 30361, 30365, 30421 (Cigarette and Tobacco Products Tax Law), 32255, 32256, 32256.5, 32257, 32302, 32304, 32312, 32313, 32401, 32404, 32407, 32440 (Alcoholic Beverage Tax Law), 38433, 38435, 38443, 38445, 38452, 38453, 38454, 38455, 38601, 38605, 38631 (Timber Yield Tax Law), 40093, 4095, 40102, 40103, 40103.5, 40104, 40111,	Derived from existing Regulations § 5081.2 and § 5082. Also add existing internal procedures.

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		40115, 40121 (Energy Resources Surcharge Law), 41087, 41089, 41096, 41097, 41097.5, 41098, 41100, 41104, 41107 (Emergency Telephone Users Surcharge Law), 43157, 43158, 43158.5, 43159, 43303, 43305, 43351, 43352, 43451, 43454, 43491 (Hazardous Substances Tax Law), 45155, 45156, 45156.5, 45157, 45303, 45305, 45352, 45353, 45651, 45654, 45801 (Integrated Waste Management Fee Law), 46156, 46157, 46157.5, 46158, 46302, 46303, 46353, 46355, 46501, 46505, 46551 (Oil Spill Response, Prevention, and Administration Fees Law), 50112.2, 50112.3, 50112.4, 50112.5, 50116, 50118, 50120.2, 50120.3, 50139, 50142, 50151 (Underground Storage Tank Maintenance Fee Law), 55044, 55045, 55046, 55046.5, 55083, 55085, 55102, 55103, 55221, 55224, 55281 (Fee Collection Procedures Law), 60209, 60210, 60211, 60212, 60332, 60333, 60352, 60354, 60501, 60502, 60521, 60581 (Diesel Fuel Tax Law). California Code of Regulations, title 18, §§ 1702,	

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		1705.1.	
Section 5027	Petition for Rehearing	Rev. & Tax. Code §§ 6074, 6456, 6538, 6562, 6592, 6593, 6593.5, 6596, 6814, 6981 (Sales and Use Tax Law), 7657, 7657.1, 7658, 7658.1, 7700, 7700.5, 7711, 8126, 8191 (Motor Vehicle Fuel Tax Law), 8828, 8828.5, 8852, 8877, 8878, 8878.1, 8879, 9151, 9196 (Use Fuel Tax Law), 12429, 12431, 12636, 12637, 12951, 12977 (Tax on Insurers Law), 19048, 19104, 19134, 19346, 20645 (Franchise and Income Tax), 30175, 30176, 30176.1, 30176.2, 30177, 30243, 30243.5, 30262, 30263, 30282, 30283, 30283.5, 30284, 30361, 30365, 30421 (Cigarette and Tobacco Products Tax Law), 32255, 32256, 32256.5, 32257, 32302, 32304, 32312, 32313, 32401, 32404, 32407, 32440 (Alcoholic Beverage Tax Law), 38433, 38435, 38443, 38445, 38452, 38453, 38454, 38455, 38601, 38605, 38631 (Timber Yield Tax Law), 40093, 4095, 40102, 40103, 40103.5, 40104, 40111, 40115, 40121 (Energy Resources Surcharge Law), 41087, 41089, 41096, 41097, 41097.5, 41098,	Derived from existing Regulation §§ 5082 & 5082.1. Also incorporates existing internal procedures.

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		41100, 41104, 41107 (Emergency Telephone Users Surcharge Law), 43157, 43158, 43158.5, 43159, 43303, 43305, 43351, 43352, 43451, 43454, 43491 (Hazardous Substances Tax Law), 45155, 45156, 45156.5, 45157, 45303, 45305, 45352, 45353, 45651, 45654, 45801 (Integrated Waste Management Fee Law), 46156, 46157, 46157.5, 46158, 46302, 46303, 46353, 46355, 46501, 46505, 46551 (Oil Spill Response, Prevention, and Administration Fees Law), 50112.2, 50112.3, 50112.4, 50112.5, 50116, 50118, 50120.2, 50120.3, 50139, 50142, 50151 (Underground Storage Tank Maintenance Fee Law), 55044, 55045, 55046, 55046.5, 55083, 55085, 55102, 55103, 55221, 55224, 55281 (Fee Collection Procedures Law), 60209, 60210, 60211, 60212, 60332, 60333, 60352, 60354, 60501, 60502, 60521, 60581 (Diesel Fuel Tax Law). California Code of Regulations, title 18, §§ 1702, 1705.1.	
Section 5028	Decision on Petition for Rehearing	See Section 5027.	Derived from existing Regulation § 5082.1. Also

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			incorporates existing internal procedures.
Section 5029	Rehearings	See Section 5027.	New regulatory language that incorporates existing internal procedures.
Section 5030	Superior Court	Rev. & Tax. Code § 5148, 6933, 8148, 9173, 13103, 19381, 30403, 32413, 38613, 40127, 43473, 45703, 50145, 55243, and 60543.	New regulatory language that incorporates existing internal procedures.
Article 8.	Correspondence and Public Documents		
Section 5031	Mailing Address	See Section 5001.	New Regulatory language that incorporates existing internal procedures.
Section 5032	Timeliness of Documents	See Section 5001; and RTC § 724.	Derived from existing Regulation § 5074.5.
Section 5033	Public Records (First Alternative)	Art XIII, § 11 of the California Constitution; Gov. Code §§ 6254 (California Public Records Act), 11124.1 and 11125.1 (Bagley-Keene Open Meeting Act), 15606 (general rulemaking authority), and 15619 (confidentiality in general); Rev. & Tax. Code §§ 251 (Property Tax Welfare exemption), 833 (State-Assessed Property confidentiality), 1840 (Publicly Owned Property), 7051 and 7056 (Sales and Use Tax	Derived from existing Regulation §§ 5083 & 5085 Also, new regulatory language that incorporates existing internal procedures.

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		<p>Law), 8251 and 8255 (Motor Vehicle Fuel Tax Law), 9251 and 9255 (Use Fuel Tax Law), 11651 and 11655 (Private Railroad Cars), 13170 (Tax on Insurers Law), 19542 and 19545 (Franchise and Income Tax confidentiality), 30451 and 30455 (Cigarette and Tobacco Products Tax Law), 32451 and 32455 (Alcoholic Beverage Tax Law), 38701, 38705, and 38706 (Timber Yield Tax Law), 40171 (Energy Resources Surcharge Law), 41128 (Emergency Telephone Users Surcharge Law), 43501 (Hazardous Substances Tax Law), 45851 (Integrated Waste Management Fee Law), 46601 (Oil Spill Response, Prevention, and Administration Fees Law), 50152 (Underground Storage Tank Maintenance Fee Law), 55301 (Fee Collection Procedures Law), and 60601 and 60609 (Diesel Fuel Tax Law); and Public Resources Code (Pub. Resources Code) §§ 42475 (Covered Electronic Waste Recycling Fee), and 42881 (Tire Recycling).</p>	
Section 5033	Hearing Record (Second	See Section 5033 (First	Derived from existing

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	Alternative)	Alternative).	Regulation §§ 5083 & 5085 Also, New regulatory language that incorporates existing internal procedures.
Section 5033.1	Waiver of Confidentiality (Second Alternative)	See Section 5033 (First Alternative).	Derived from existing Regulation §§ 5083 & 5085 Also, New regulatory language that incorporates existing internal procedures.
Section 5033.2	Requests for Preservation of Harmful Information	See Section 5033 (First Alternative).	Derived from existing Regulation §§ 5083 & 5085 Also, New regulatory language that incorporates existing internal procedures.
Section 5033.3	Privilege (Second Alternative)	Gov. Code § 6254; and Evid. Code § 954.	Derived from existing Regulation §§ 5083 & 5085 Also, New regulatory language that incorporates existing internal procedures.
Section 5034	Fees: Filing, Subpoenas, Transcripts, and Copies	Civ. Code § 1798.33 (fees); and Gov. Code § 15613 (subpoena).	